



General Assembly

January Session, 2013

Proposed Bill No. 100

LCO No. 399

Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:
SEN. KELLY, 21st Dist.

**AN ACT CONCERNING PROPERTY TAX PAYMENTS BY MEMBERS
OF THE ARMED FORCES WHO ARE ON ACTIVE DUTY OUTSIDE OF
THE UNITED STATES.**

Be it enacted by the Senate and House of Representatives in General
Assembly convened:

- 1 That sections 12-146c and 12-146d of the general statutes be
- 2 amended to provide that for any resident of the state who is a member
- 3 of the armed forces of the United States who has been called to active
- 4 duty outside of the United States, no interest shall be charged or
- 5 collected on any property tax or any installment or part thereof and no
- 6 such payment shall be considered delinquent so long as such resident
- 7 is on active duty outside of the United States.

Statement of Purpose:

To exempt active duty military personnel from delinquent tax
penalties and interest while on duty outside of the United States.